

**WAGUESPACK & ASSOCIATES**

(A Professional Accounting Corporation)

**CERTIFIED PUBLIC ACCOUNTANTS**

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**INDEPENDENT AUDITOR'S REPORT**

Honorable Jeff Britt  
Tensas Parish Sheriff and  
Ex-Officio Tax Collector  
St. Joseph, Louisiana

We have audited the financial statements of Tax Collector Agency Fund of Tensas Parish Sheriff as of June 30, 1996, and for the year then ended, as listed in the table of contents. These financial statements are the responsibility of the Tensas Parish Sheriff's management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with generally accepted auditing standards and Government Auditing Standards, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

As described in note A, the Tensas Parish Sheriff is the ex-officio tax collector for the various taxing bodies within Tensas Parish, and the accompanying financial statements present information only on his activities as parish tax collector. Further, the accompanying financial statements have been prepared on the basis of cash receipts and disbursements which is a comprehensive basis of accounting other than generally accepted accounting principles.

In our opinion, the financial statements referred to in the first paragraph present fairly the assets and liabilities arising from cash transactions of Tax Collector Agency Fund of Tensas Parish Sheriff as of June 30, 1996, and the collections and distributions for the year then ended, on the basis of accounting as described in note A.

In accordance with Government Auditing Standards, we have also issued a report dated September 30, 1996 on our consideration of Tensas Parish Tax Collector's internal control structure and a report dated September 30, 1996 on its compliance with laws and regulations.

*Waguespack & Associates (APAC)*

Belle Rose, Louisiana  
September 30, 1996

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**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE BASED  
ON AN AUDIT OF THE FINANCIAL STATEMENTS  
PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS**

Honorable Jeff Britt  
Tensas Parish Sheriff and  
Ex-Officio Tax Collector  
St. Joseph, Louisiana

We have audited the financial statements of Tax Collector Agency Fund of Tensas Parish Sheriff, as of June 30, 1996, and for the year then ended, and have issued our report thereon dated September 30, 1996.

We conducted our audit in accordance with generally accepted auditing standards and Government Auditing Standards, issued by the Comptroller General of the United States; and the Louisiana Governmental Audit Guide, issued by the Society of Louisiana Certified Public Accountants and the Louisiana Legislative Auditor. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement.

Compliance with laws, regulations and contracts applicable to Tax Collector Agency Fund of Tensas Parish Sheriff, is the responsibility of Tensas Parish Sheriff's management. As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we performed tests of Tax Collector Agency Fund of Tensas Parish Sheriff's compliance with certain provisions of laws, regulations, and contracts. However, the objective of our audit of the financial statements was not to provide an opinion on overall compliance with such provisions. Accordingly, we do not express such an opinion.

The results of our tests disclosed no instances of noncompliance that are required to be reported herein under Government Auditing Standards.

This report is intended solely for the use of management of Tax Collector Agency Fund of Tensas Parish Sheriff, and interested state and federal agencies. However, this report is a matter of public record and its distribution is not limited.

*Waguespack & Associates (APAC)*

Belle Rose, Louisiana  
September 30, 1996

Our consideration of the internal control structure would not necessarily disclose all matters in the internal control structure that might be material weaknesses under standards established by the American Institute of Certified Public Accountants. A material weakness is a condition in which the design or operation of one or more of the specific internal control structure elements does not reduce to a relatively low level the risk that errors or irregularities in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control structure and its operations that we consider to be material weaknesses as defined above.

This report is intended solely for the use of management of the Tensas Parish Sheriff, and interested state and federal agencies. However, this report is a matter of public record and its distribution is not limited.

*Wagnerpath + Associates (APAC)*

Belle Rose, Louisiana  
September 30, 1996

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**INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL  
STRUCTURE BASED ON AN AUDIT OF THE FINANCIAL STATEMENTS  
PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS**

Honorable Jeff Britt  
Tensas Parish Sheriff and  
Ex-Officio Tax Collector  
St. Joseph, Louisiana

We have audited the financial statements of Tax Collector Agency Fund of Tensas Parish Sheriff Tax Collector, as of June 30, 1996, and for the year then ended, and have issued our report thereon dated September 30, 1996.

We conducted our audit in accordance with generally accepted auditing standards and Government Auditing Standards, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement.

The management of Tax Collector Agency Fund of Tensas Parish Sheriff is responsible for establishing and maintaining an internal control structure. In fulfilling this responsibility, estimates and judgments by management are required to assess the expected benefits and related costs of the internal control structure policies and procedures. The objectives of an internal control structure are to provide management with reasonable, but not absolute, assurance that assets are safeguarded against loss from unauthorized use or disposition, and that transactions are executed in accordance with management's authorization and recorded properly to permit the preparation of financial statements on the basis of cash receipts and disbursements which is a comprehensive basis of accounting other than generally accepted accounting principles. Because of inherent limitations in any internal control structure, errors or irregularities may nevertheless occur and not be detected. Also, projection of any evaluation of the structure to future periods is subject to the risk that procedures may become inadequate because of changes in conditions or that the effectiveness of the design and operation of policies and procedures may deteriorate.

In planning and performing our audit of the financial statements of Tax Collector Agency Fund of Tensas Parish Sheriff, for the year ended June 30, 1996, we obtained an understanding of the internal control structure. With respect to the internal control structure, we obtained an understanding of the design of relevant policies and procedures and whether they have been placed in operation, and we assessed control risk in order to determine our auditing procedures for the purpose of expressing our opinion on the financial statements and not to provide an opinion on the internal control structure. Accordingly, we do not express such an opinion.

**AUDITOR'S REPORTS REQUIRED BY GOVERNMENT AUDITING STANDARDS**

**TENSAS PARISH TAX COLLECTOR**  
**St. Joseph, Louisiana**

**NOTES TO THE FINANCIAL STATEMENTS**  
**June 30, 1996**

**NOTE C REFUGE REVENUE SHARING**

The refuge revenue sharing funds provided by Act (16 USC 715s) of 1995 were distributed as follows:

Fifth Louisiana Levee District	\$ 3,386
Tensas Parish Sheriff:	
Assessor	2,767
Drainage districts	1,571
School Board	19,596
Sheriff	<u>11,557</u>
 Total	 <u>\$ 38,877</u>

**NOTE D - LIABILITIES TO TAXING BODIES AND OTHERS**

Liabilities to taxing bodies and others as of June 30, 1996 consisted of the following:

1994 Ad Valorem taxes paid under protest	\$ 1,197
1995 Ad Valorem taxes paid under protest	1,696
Undistributed interest earned on taxes paid under protest	<u>70</u>
 Total	 <u>\$ 2,963</u>

**NOTE E - AD VALOREM TAXES PAID UNDER PROTEST**

Included in the unsettled balances due to taxing bodies and other is \$2,893 of Ad Valorem taxes paid under protest, plus interest earned to date on the investment of these funds, totaling \$70. These funds are held pending resolution of the protest.

**TENSAS PARISH TAX COLLECTOR**  
**St. Joseph, Louisiana**

**NOTES TO THE FINANCIAL STATEMENTS**  
**June 30, 1996**

**NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

As provided by Article V, Section 27 of the Louisiana Constitution of 1974, the sheriff is the ex-officio tax collector of the parish and is responsible for the collection and distribution of ad valorem property taxes, state revenue sharing funds, refuge revenue sharing, and angling, hunting, and trapping licenses.

Louisiana Revised Statute 24:517(D) requires that the accounts of each tax collector be audited annually. Accordingly, the accompanying statement reflects financial activity of the sheriff related only to his responsibility as ex-officio tax collector. Amounts included in this report are also included in the sheriff's annual general-purpose financial statements.

The accounts of the tax collector are established to reflect the collections imposed by law, distributions pursuant to such law, and unsettled balances due various taxing bodies and others. The accompanying financial statement has been prepared on the cash basis of accounting, with collections recognized when received and distributions reflected when paid.

Cash and cash equivalents consist of cash in interest bearing bank demand deposits. State law authorizes the sheriff to deposit tax collections in a bank domiciled in the parish where the funds are collected. At June 30, 1996, the sheriff has \$14,950 (bank balances) on deposit with a local financial institution in interest bearing demand accounts. These cash balances, representing unsettled tax and license collections, and interest earned are fully secured through federal deposit insurance.

**NOTE B - REVENUE SHARING FUNDS**

The revenue and excess revenue sharing funds provided by Act 1220 of 1995 were distributed as follows:

Fifth Louisiana Levee District	\$ 14,807
Tensas Parish:	
Assessor	17,916
Drainage Districts	11,237
Police Jury	31,419
School Board	34,699
Sheriff	32,380
Various pension funds	<u>5,149</u>
 Total	 <u>\$ 147,607</u>

TENSAS PARISH TAX COLLECTOR  
St. Joseph, Louisiana

STATEMENT OF ASSETS AND LIABILITIES (AGENCY FUND)  
June 30, 1996

ASSETS

Cash and cash equivalents	\$ 2,963
Total Assets	<u>\$ 2,963</u>

LIABILITIES AND FUND EQUITY

Liabilities:	
Due to Taxing Bodies and Others	\$ 2,963
Total Liabilities	<u>\$ 2,963</u>

The accompanying notes are an integral part of this statement.

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**TENSAS PARISH TAX COLLECTOR**  
**St. Joseph, Louisiana**

**STATEMENT OF COLLECTIONS, DISTRIBUTIONS, AND UNSETTLED BALANCES (AGENCY FUND)**  
**For the Year ended June 30, 1996**

<b>UNSETTLED BALANCES, JUNE 30, 1995</b>	<b>\$ <u>1,242</u></b>
 <b>COLLECTIONS</b>	
Ad Valorem taxes	1,708,605
Ad Valorem taxes paid under protest	1,696
Angling, hunting, and trapping licenses	41,095
Interest on:	
Delinquent taxes	1,374
NOW accounts	2,398
State revenue sharing	147,607
Refuge revenue sharing	38,877
Tax notices, etc.	<u>3,014</u>
Total collections	<u>1,944,666</u>
Total	<u>1,945,908</u>
 <b>DISTRIBUTIONS</b>	
Tensas Parish:	
Assessor	130,037
Drainage districts	77,909
Police Jury	571,285
School Board	511,506
Sheriff	464,290
Fifth Louisiana Levee District	93,467
Louisiana Forestry Commission	6,420
Louisiana Department of Wildlife and Fisheries	34,942
Pension funds	51,965
Refunds and redemptions	<u>1,124</u>
Total distributions	<u>1,942,945</u>
<b>UNSETTLED BALANCES AT JUNE 30, 1996,</b>	
<b>DUE TO TAXING BODIES AND OTHERS</b>	<b>\$ <u>2,963</u></b>

The accompanying notes are an integral part of this statement.